

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

-vs.-

Case no. 2:14-cv-12970

BRANDON T. LEE and TAMIKA H. LEE,
individually and doing business as FROM
THE GROUND UP CONSULTING, LLC and
QUICK MONEY TAX & LOAN CENTER,

Defendants.

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION
AGAINST BRANDON T. LEE**

Now before the Court is Plaintiff's Motion to Approve and Enter Stipulated Permanent Injunction Against Brandon T. Lee (docket no. 16). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendant Brandon T. Lee. This judgment of permanent injunction resolves only this civil injunction action against Brandon T. Lee, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Brandon T. Lee from contesting his liability or guilt in any other matter or proceeding.

Pursuant to the terms of the Stipulated Agreement for Permanent Injunction Against Brandon T. Lee,

IT IS HEREBY ORDERED that Brandon T. Lee, and anyone acting in concert or participation with him, is permanently enjoined pursuant to Internal Revenue Code (I.R.C.) (26

U.S.C.) §§ 7402, 7407, and 7408, effective from the date of this Order and Judgment of Permanent Injunction, from directly or indirectly:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or any other federal tax documents or forms for any person or entity other than himself;
- (2) preparing or assisting in preparing federal tax returns that he knows or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by I.R.C. § 6694;
- (3) engaging in any activity subject to penalty under 26 U.S.C. § 6695, including 26 U.S.C. § 6695(g), which penalizes preparers who claim the Earned Income Tax Credit (EITC) for their customers without first complying with the due diligence requirements imposed by Treasury regulations;
- (4) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (5) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and
- (6) engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Brandon T. Lee shall contact, within thirty days of this Order and Judgment, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Lee and his employees prepared federal tax returns or claims for a refund for tax years 2009 and continuing through this litigation (to the extent that Lee currently has possession, custody, or control of such information regarding the persons for whom Lee and his employees have prepared federal tax returns), to inform them of the permanent injunction entered against him, including sending a copy of this Order and Judgment but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court.

IT IS FURTHER ORDERED that Brandon T. Lee shall produce to counsel for the United States, within thirty days of this Order and Judgment, a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom Lee and his employees prepared federal tax returns for tax years beginning in 2009 and continuing through this litigation, to the extent that Lee currently has possession, custody, or control of such information.

IT IS FURTHER ORDERED that Brandon T. Lee shall provide a copy of this Order and Judgment to all of his principals, officers, managers, employees, and independent contractors, within fifteen days of this Order and Judgment. Brandon T. Lee shall provide to counsel for the United States within 30 days of this Order and Judgment a signed and dated acknowledgment of receipt of this Order and Judgment for each person whom Lee provided a copy of this Order and Judgment.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this Order and Judgment of Permanent Injunction, and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this Order and Judgment.

IT IS SO ORDERED.

Dated: February 20, 2015

s/Bernard A. Friedman
BERNARD A. FRIEDMAN
UNITED STATES DISTRICT JUDGE